



**REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS
AGREED-UPON PROCEDURES ENGAGEMENT
OF THE
BULLITT COUNTY PROPERTY VALUATION ADMINISTRATOR**

Fiscal Year Ended June 30, 2000

**EDWARD B. HATCHETT, JR.
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AGREED-UPON PROCEDURES REPORT

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EDWARD B. HATCHETT, JR.
AUDITOR OF PUBLIC ACCOUNTS

Independent Accountant's Report

Honorable Rhonda L. Keith
Bullitt County Property Valuation Administrator
P. O. Box 681
Shepherdsville, KY 40165

We have performed the procedures enumerated below, which were agreed to by the Bullitt County Property Valuation Administrator, solely to assist you with the accountability for statutory contribution receipts and disbursements, including capital outlay disbursements, city government receipts, recordkeeping, a sample of disbursements, and leases and contracts for the fiscal year ended June 30, 2000. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the Bullitt County Property Valuation Administrator. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. Procedure -

Compare the budgeted statutory contribution of fiscal court to the legally required amounts calculated by the Revenue Cabinet. Trace the fiscal court payments from the fiscal court statutory contribution budget account to the Property Valuation Administrator's local bank account.

Finding -

The statutory contribution calculated by the Revenue Cabinet compared favorably with the fiscal court budgeted statutory contribution. The fiscal court paid from this statutory contribution budget account the Kentucky State Treasurer and the Property Valuation Administrator the legally required amount.

Client Response - Agreed

Rhonda L. Keith
Bullitt County Property Valuation Administrator
(Continued)

2. Procedure -

Compare capital outlay disbursements with cancelled checks, supporting documentation, and proper purchasing procedures. Verify the location of newly acquired assets.

Finding -

We found that purchases of capital outlay items were properly documented. We also verified the existence of the Capital outlay items purchased, without exception.

Client Response - Agreed

3. Procedure -

Compare recorded city receipts to confirmed payment amounts obtained from city governments. Also review the list of city receipts for completeness.

Finding -

We confirmed the recorded receipts obtained from the city governments without exception. The list of city receipts appeared complete.

Client Response - Agreed

4. Procedure -

Determine if Property Valuation Administrator has a receipt ledger, a disbursement ledger, and reconciles bank records to books each month.

Finding -

We determined that the Property Valuation Administrator had a receipt ledger, a disbursement ledger, and bank reconciliation was completed each month.

Client Response - Agreed

5. Procedure -

Select a sample of disbursements from available Property Valuation Administrator's records and agree amounts to cancelled checks, paid invoices, or other supporting documentation. Determine if the expenditure is for official business.

Finding -

We selected a sample of disbursements and agreed them to cancelled checks and paid invoices without exception. The expenditures appeared to be for official business.

Client Response - Agreed

Honorable Rhonda L. Keith
Bullitt County Property Valuation Administrator
(Continued)

6. Procedure -

Scan vehicle lease agreements, personal service contracts, and professional service contracts for cost schedules and compare to actual payments. Determine if services received were appropriate, for official business, and property authorized.

Finding -

We scanned for vehicle lease agreements, personal service contracts, and professional service contracts for cost schedules and compared to actual payments without exception. The services appeared appropriate, for business use, and properly authorized.

Client Response - Agreed

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, we do not express such an opinion or limited assurance. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Property Valuation Administrator and the Revenue Cabinet and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

Respectfully submitted,



Edward B. Hatchett, Jr.
Auditor of Public Accounts

Engagement fieldwork completed -
July 27, 2001